

**701—67.13(452A) Credit card invoices.** Credit card invoices are acceptable if they meet substantially all the requirements of rule 67.12(452A). (1968 O.A.G. 592)

For refund purposes, presentation of a credit card invoice or billing statement is prima facie evidence that the fuel tax has been paid.

This rule is intended to implement Iowa Code section 452A.60 as amended by 1995 Iowa Acts, chapter 155.